APR 0 4 2005

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Rabindranath Dutta, et al.

Serial No.: 09/975.443

Confirmation Number: 9168

Filed: 10/11/2001

Title: DISPLAYING SUBHEADINGS

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: Before the Examiner:

William D. Hutton, Jr.

Group Art Unit: 2179

: Intellectual Property Law Department

International Business Machines Corp.

: 11400 Burnet Road

: Austin, Texas 78758

## CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being transmitted via facsimile to the United States Patent Office at facsimile number 703-872-9306 and to the attention of Examiner William D. Hutton, Jr. on 4-4-05

Beverly Winfield

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RESPONSE TO FINAL OFFICE ACTION DATED MARCH 4, 2005

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This is a Response to the Final Office Action dated March 4, 2005 (hereafter "the Office Action"). Applicants respectfully request reconsideration of the outstanding rejections and reexamination of the present application in light of the following remarks.

AUS920010169US1